Council of the European Union

Brussels, 23 October 2026
(OR. en)

14823/26

Interinstitutional File:
2026/0292 (CNS)

FISC 362
ECOFIN 1351

NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Proposal for a Council Directive amending Directive 2006/112/EC as regards the extension of the application period of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud (COM(2026) 515 final – 2026/0292 (CNS)) - Opinion of the European Economic and Social Committee

Delegations will find attached the abovementioned opinion. Other language versions will become available on the following website: DM Search v5.6.1

OPINION

European Economic and Social Committee

New application period of optional RCM and QRM against VAT fraud

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Proposal for a Council Directive amending Directive 2006/112/EC as regards the extension of the application period of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud (COM(2026) 515 final – 2026/0292 (CNS))

ECO/715

Referral	Council of the European Union, 5/10/2026
Legal basis	Articles 113 and 304 of the Treaty on the Functioning of the European Union
Section responsible	Economic and Monetary Union and Economic and Social Cohesion
Adopted at plenary session	21/10/2026
Plenary session No	609

Outcome of vote (for/against/abstentions)	212/1/6

Since the Committee endorses the content of the proposal for a *Council Directive amending Directive 2006/112/EC as regards the extension of the application period of the optional reverse charge mechanism in relation to supplies of certain goods and services susceptible to fraud and of the Quick Reaction Mechanism against VAT fraud*[1] and feels that it requires no comment on its part, it decided, at its 609th plenary session, held on 21-22 October 2026, (meeting of 21 October), by 212 votes to 1 with 6 abstentions, to issue an opinion endorsing the proposed text.

Brussels, 21 October 2026.

The President of the European Economic and Social Committee
Séamus BOLAND

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1 COM(2026) 515 final.